TOWN OF ROWE - BOARD OF ASSESSORS - MINUTES

Wednesday, November 11, 2020 – 9am (via Zoom Teleconference)

Meeting was held via audio/video conference, consistent with Gov. Baker's temporary modifications to the Open Meeting Law.

Present: Chair Rick Williams, Assessors Ellen Miller (remote) & Herb Butzke (remote); Assistant Assessor Colleen Avallone (remote)

- 1. Call to Order: Chair Williams called the meeting to order at 9:04am
- 2. Minutes: Approved Minutes: Motion was made and seconded to approve the following meeting minutes: Feb 4 (ES), Feb 6 (Reg & ES), Feb 21 (Reg & ES), Mar 2 (Reg & ES): Motion passed (Rick—aye, Herb—aye, Ellen—aye). Tabled Minutes: Minutes of the following meetings were tabled: Mar 14 (Reg & ES), Apr 7 (Reg), May 5 (Reg), May 27 (Reg), Jun 30 (Reg & ES), Jul 21 (Reg), Aug 27 (Reg & ES), Sept 16 (Reg), Sep 22 (Reg), Sep 29 (Reg), Oct 7 (Reg), Oct 20 (Reg)

3. FY21 Budget/Payables:

- a) Invoice Processing: Motion made and seconded to authorize the BOA Chair to sign invoices outside of a formal meeting provided that such invoices are documented at subsequent formal meeting.

 Motion passed (Rick—aye, Herb—aye, Ellen—aye).
- b) Atty. Klebanoff Invoices: Motion made and seconded to approve the payment of two invoices: 7/20/2020 inv (ATB Appeals Legal Support) \$2,619.75 and 11/20/2020 inv (ATB Appeals Legal Support) \$6,447.00 to be paid from Acct 03-141-5901-03166 ATB Consulting/Legal Support. Motion passed (Rick—aye, Herb—aye, Ellen—aye).

FY21 Acct	Acct #	7-1-20 Approp/Bal	Curr Bal	Payroll/Payables	Amount	New Bal
BOA Stipends	01-141-5100- 00000	\$5,354	\$4,015.49			
Asst Assessor Wages	01-141-5102- 00000	\$12,000	\$11,298.40			
BOA Operations	01-141-5701- 00000	\$9,600	\$2,419.03		1	\$40.07F.2F
ATB Consulting/ Legal Support	03-141-5901- 03166	\$50,000	\$28,142.00	David Klebanoff invoices	\$9,066.75	\$19,075.25
Quint Reval — RES/CIP	03-141-5902- 03178	\$1,600	\$4,800			
Quint Reval - YAEC	03-141-5902- 03179	\$2,000	\$6,000			
Ann Updates - Hydro Valuations	03-141-5902- 03180	\$14,000	\$0			
Ann Updates - T&D/ROW Values	03-141-5902- 03181	\$5,000	\$0			ÓF42 100
Assessors Overlay	01-1-230-217, 218, 219, 220	\$313,110	\$313,110	FY21 Recap	\$203,554	\$512,100

4. FCCIP Permits—Oct 2020: Reviewed the following permits. Property cards will be updated with info.

0	Permit #	Address	Map/Lot	Project	Value	
Owner			401-045	New 36x48	\$ 75,000	
Silva, Edward	R-20-0697	4 Stone Hill Rd			\$ 19,810	
Miller, D & D	R-20-0692	163 Ford Hill Rd	202-043	Siding, new garage windows		
Poehlein, D	R-20-0744	61 Zoar Rd	410-015	New roof access window	\$ 3,000	
Bailey, J & C	P-20-0150	28 Brittingham Hill Rd	407-043.1	Plumbing		
Bailey, J & C	R-18-0826	29 Brittingham Hill Rd	407-043.1	PCO Issued	-	
Bailey, J & C	G-20-0135	29 Brittingham Hill Rd	407-043.1	Propane Gas	-	
Little, D & P	G-20-0164	163 Leshure Rd	402-068	Propane Gas		

5. Review/Classify New Deeds, Plans: Reviewed and classified the following deed:

From	То	Address	Map/Lot, Ac. Bk/Pg	Curr Value	Sale Price	Code
Rode, Robert &	Sutherland, Laurie & Arney, David	131 Zoar Rd	407-002 Bk:7619, Pg:244	\$169,300	\$ 247,000	AL

6. MVExcise Warrants, Abatements: None

7. FY21:

- a) 3ABC: Received Form PC & 990 for Rowe Unitarian Camp on 10-9-20. Originally due 3/1/2020. Had the documents been received after Nov 23 (30 days following mailing of tax bills), tax bills would have had to have been issued to the property owner.
- b) Classification Hearing: Held with BOS on 10-15-20. MRF of 0.6429 approved with resulting tax rates of Res \$5.33 and CIP \$8.64.
- c) LA-5 and RECAP: Submitted to Gateway on 10-16-20. DOR approval received on 10-20-20.
- d) RE & PP Tax Warrants signed on 10-20-20. Tax bills were mailed on 10-23-2020. Abatement applications are due 11-23-2020.
- e) Exemption Applications: Four (4) Veterans Exemption Applications were mailed out on 10-28-20. Four (4) Veterans Exemption Applications were received on 11-5-20. Three (3) Senior Exemption Applications were mailed out on 10-29-20. Two (2) Senior Exemption Applications were received on 11-5-20.
- 8. Executive Session: E.S. under MGL c.30A, §21(a), Item 3 was not needed.
- 9. EXECUTIVE SESSION: At 9:22am the Board voted (Rick—aye, Ellen—aye, Herb—aye) to enter into Executive Session - Under MGL c.30A, §21(a), Item 7: "...to comply with, or act under the authority of, any general law," specifically MGL c.59, §60-the statute requiring confidentiality to act on four (4) veterans exemption applications and two (2) senior exemption applications, to invite Colleen Avallone to the executive session, and to reconvene in open session.
- 10. RECONVENE IN OPEN SESSION: At 9:43am the Board reconvened in open session.

11. ATB Appeal Cases

- a) FY19: Three (3) ATB appeals cases continued to a later date (tbd) due to COVID-19.
- b) FY20: Three (3) ATB appeals cases are to be consolidated with the above corresponding FY19 cases.

12. FY22

a) Rowe Unitarian Camp: IRS letter dated Dec 17, 1976 states the IRS has determined The Unitarian Rowe Camp, Inc. is tax exempt under IRC 501(c)(3) effective 10/1/1972, and they are further determined to be a <u>public charity</u> under IRC 509(a)(2). They have been closed for all on-site "exempt" activities this year due to COVID-19 but have advertised their facilities for short-term rental for what are "non-exempt" activities. We will discuss their tax-exempt status for FY22. [Note: LUC codes have

been changed from 960-Religious to 951-Charitable—Other due to the determination letter designation as a public charity.]

- b) Chapter 61
 - Scott (Map 409 Lots 002, 003): Chap 61 certification and 10-year Forest Management Plan (FMP) expires on 12-31-20. Should have received Chap 61 renewal application (and revised FMP) by 10-1-20 for continued Chap 61 classification for FY22. Need to confirm requirements with DCR.
- c) Chapter 61A Annual Applications (submittal deadline 10-1-20)
 - Newman (Map 402 Lot 72) received 10-1-20. Motion made/seconded and BOA unanimously approved Newman Chap 61A application (Rick – aye, Ellen – aye, Herb – aye).
 - Loomis (Map 409 Lot 8) received 9-16-20. Motion made/seconded and BOA unanimously approved Loomis Chap 61A application. (Rick – aye, Ellen – aye, Herb – aye).
- 13. FY22 Budget: Preliminary budgets are due Jan 4, 2021

14. Other Business:

- AssessPro FY21 values were rolled over on 10-26-2020 with assistance of KK from Patriot Properties.
- AxisGIS (online tax map system) valuation information was updated for FY21 on 10-26-20.
- Calendar year 2020 Sales Verification Letters were mailed on 11-4-20.
- 15. Next Meeting: Tuesday, Dec 1, 2020 at 9:00am (Zoom)
- 16. Adjournment: Motion made and seconded to adjourn the meeting at 10:33am. By roll call vote the motion passed unanimously (Rick—aye, Ellen—aye, Herb—aye).

Respectfully submitted, Ellen B. Miller

Approved: